

CHURCH TEMPORALITIES (IRELAND).

A C C O U N T S,
1904-1905.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, for the Year ended 31st March 1905, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1905; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.



(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

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26 February 1906.*

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2.—ACCOUNT of the Receipts and Disbursements of the Joint Land Committee in respect of Church Temporalities in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act (Amendment Act, 1874)," and "The Irish Church Act (Amendment Act, 1914)," &c., for the Period from 1st April 1904 to 31st March 1915.

Dr. *Cd.*

RECEIPTS.	1st April 1904 to 31st March 1915	EXPENDITURE.	1st April 1904 to 31st March 1915
Balance on 1st April 1904	£ 15,000 15 11	Irish Church Act, 1869 (24 & 25 Vict. c. 46).	£ s. d.
-----		By Compensation, &c.:	
		Life annuities to archbishops, bishops, and incumbents (s. 24)	104 4 4
		Life annuities to parsonages and vicars (s. 25)	105 - -
		Life annuities to vicars and churchwardens (s. 113)	105 3 3
		Life annuities to clerics, deacons, and others (s. 115)	102 12 6
I.—Provisional General Revenue.		By Begonia Grants:	
To Rents:		Life annuities (s. 25)	105 7 4
Tithes and charges (24 & 25 Vict. c. 46, ss. 11 & 12, and 24 & 25 Vict. c. 46, s. 2, and 24 & 25 Vict. c. 46, s. 2 & 3)	115,648 15 11	By Rents Abolished, &c.:	
To Grants, &c.:		Tithes and charges—part rate allowed (24 & 25 Vict. c. 46, s. 45)	20 10 4
Proprietary rents (24 & 25 Vict. c. 46, ss. 11 & 12)	41,892 10 8	Rents—part rate, annuities (s. 11 & 12)	5 10 7
Reversible annuities (including bank and other interest) (24 & 25 Vict. c. 46, ss. 11 & 12)	1,507 10 4	By charges and annuities affecting property (ss. 11 & 12)	24 10 4
To Interest:		By death of annuities (part of death) (s. 41)	110 - -
On mortgages, less paid property (24 & 25 Vict. c. 46, s. 45)	7,348 10 4	By Compensation and Reimbursement Allowances (Excluded) (s. 113)	105 10 -
On mortgages, mortgaged annuities (24 & 25 Vict. c. 46, ss. 11 & 12)	1,500 4 7		

II.—Provisional General Revenue.		Provision on Irish (Catholic) Act, 1914 (24 & 25 Vict. c. 46)	
To Loan Account, Irish Annuities:		By Reimbursement Allowances:	
Fixed annual annuities (24 & 25 Vict. c. 46, s. 25, 24 & 25 Vict. c. 46, s. 2, and 24 & 25 Vict. c. 46, s. 2 & 3)	141,608 10 10	Irish Church Temporalities Commission (s. 20)	105 12 6
		Irish Land Act, 1902 (s. 40) (s. 2)	50 7 6

To Mortgage Account, Land Accounts:

Fixed half-yearly instalments (20 & 21 Feb. & 22, 23, 24 & 25
Feb. & 26, & 27)

24,000 £ 1

III—Sales and Acquisitions

To Proceeds of Church Revenue (old)

Tithes and charges

Received in cash (24 & 25 Feb. & 26, & 27) - - - - -

21,700 £ 4

Received in Bank* (24 & 25 Feb. & 26, & 27, and 28 & 29 Feb.
& 24, & 27)

7,000 11 3

Land, &c., property sold

Received in cash (24 & 25 Feb. & 26, & 27) - - - - -

5,000 £ 10

Received in Bank* (24 & 25 Feb. & 26, & 27) - - - - -

10 17 6

Reserve funds and other receipts

Received in cash (24 & 25 Feb. & 26, & 27) - - - - -

10 5 4

Mortgage receipts, landed property, &c. (24 & 25 Feb. & 26, & 27) -

1,000 10 4

Mortgage receipts, reserved land (24 & 25 Feb. & 26, & 27) -

100 10 6

To Townsville Church Revenue (continued)

Gifts received (land and other instalments)

Received in cash (24 & 25 Feb. & 26, & 27) - - - - -

20,000 10 3

Received in Bank* (24 & 25 Feb. & 26, & 27) - - - - -

11,000 10 4

Land received (fixed half-yearly instalments) (24 & 25 Feb. & 26,
& 27)

24,000 10 5

To Rights in Reserved Quarters (24 & 25 Feb. & 26, & 27) - - -

10 4 4

Grand Total - -

222,122 £ 11

From Church Act, 1898, Amendment Act, 1904

(24 & 25 Feb. & 26,

By Money Paid in Paying Orders (S. 10) - - - - -

8 4 2

Do do Debentures - - - - -

1 1 1

From Church Act Amendment Act, 1907

(24 & 25 Feb. & 26, & 27)

By Debt Paid, Debentures -- Cost of management, &c., of Church
property - - - - -

14,000 £ 11

From Church Act Amendment Act, 1909

(24 & 25 Feb. & 26, & 27)

By International Education Board

10,000 - -

Interest of Debentures - - - - -

10,000 - -

From Church Act Amendment Act, 1910

(24 & 25 Feb. & 26, & 27)

By Contributions for the Redemption of the National Debt

10,000 - -

Interest on capital now outstanding - - - - -

10,000 - -

From University (University Act, 1911)

(24 & 25 Feb. & 26,

By Royal University of Ireland

10,000 - -

For Academy - - - - -

10,000 - -

Grand Total - -

104,000 £ 11

* Revised value of Estimated Land Stock received in form of cash under section 17 of the Finance of Land (Ireland) Act, 1909, and section 10 of Finance of Land (Ireland) Act, 1910.

IN.

OF.

IN DEBIT	31st April 1904 or 31st March 1905.	RECEIPTS	31st April 1904 or 31st March 1905.
Brought forward	£ 104,345 11 11	Brought forward	£ 100,000 17 11
BY—RECEIPTS.		RECEIPTS OF SURPLUS (RENTALS) ACT (24th Year of Act, and 25th & 26th Years of Act).	
To Dividends and Interest		By Commissioners for the Redemption of the National Debt	
On Government Land Stocks	1,000 7 10	Interest of Advances	64,000 17 1
On other accounts	107 5 8	Principal	10,000 0 0
On government deposits	100 11 8		
To Miscellaneous Receipts (24th & 25th Years of Act, & 26th Year of Act)	57 0 0	ANNUAL OF RENTS (RENTALS) ACT, 1904 (26th & 27th Years of Act).	
		By Commissioners for the Redemption of the National Debt	
		Principal paid off	50,000 0 0
		Interest of Loans	1,000 16 1
RECEIPTS OF SURPLUS (RENTALS) ACT (24th Year of Act, and 25th & 26th Years of Act).		FINANCIAL OF RENTS (RENTALS) ACT, 1904 (26th & 27th Years of Act, & 28th Year of Act).	
To the Commissioners of Public Works in Ireland		By Consented Mortgage Bonds—Interest	10,000 10 0
Advances repaid by them	60,000 4 8		
Interest of Advances	1,000 11 0	LOANS ACT (RENTALS) ACT, 1904 (26th & 27th Years of Act, & 28th Year of Act).	
		By Consented Mortgage Bonds—Interest of Advances on Advances repaid by the Commissioners, and Interest from Interest on the Consented Mortgage Bonds	10,000 10 0

ANNUAL REPORT (Continued) 1967, 1968		ANNUAL AND FINANCIAL STATEMENTS (Continued) 1967, 1968	
(10 & 11 Ticks 1, 4, 47)		(11 & 12 Ticks 1, 45, & 141)	
To the Irish Land Commission Account:		By Department of Agriculture and Technical Institutions Annual Don.	
Transfer of balance unpaid (Irish account)		20,000, for 1967	20,000 - -
Principal - - - - -	882 4 1	By Miscellaneous Payments - - - - -	82 0 0
Interest - - - - -	565 0 -	By Property and Income Tax (10 & 12 Ticks 14, & 40) - - - -	21,438 10 0
Refund - - - - -	882 4 7		
To Property and Income Tax (10 & 12 Ticks 14, & 40)	21,584 0 7		
		By Donations/Purchases:	
		Cash, represented by Government Land Bonds, received under agreement 11 of 1948 & 15 Ticks 4 & 48 (see Notes and Reconciliation)	10,000 0 0
To Government Fund:		By Balance on 31st March 1968 - - - - -	20,000 10 0
Cash received for 14,412 11s. 10d. Government Land Bonds transferred to National Debt Commissioners (10 & 12 Ticks 1 & 45, & 17)	14,412 10 10		
	100,842 0 10		100,842 0 10

STOCK EXCHANGE on 31st March 1968:
Government Land Bonds - - - - - 1,184 4 7

The Irish Land Commission,
1968, July 1968.

R. Davis, Secretary.

R. E. Meredith,
A. J. Speck,
Frank S. French,
David Macdonald, } Irish Land Commissioners

I hereby declare that the accounts have been examined under my direction, and to record
Signed,
R. J. Ireland

John A. Brown,
Comptroller General of the Public Works, and
Auditor General of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act
 Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 29th July 1869 to 31st March 1891.	Receipts, 1st April 1901 to 31st March 1903.	TOTAL RECEIPTS from 29th July 1869 to 31st March 1903.
36	To Balance, viz : On 29th July 1869 - - - - On 1st April 1901 - - - -	£. s. d. 19,776 4 3 —	£. s. d. - - - 55,038 15 11	£. s. d. 19,776 4 3 - - -
11 and 12, and 6 (1872).	(I).—PERMANENT CHURCH REVENUE. To Rents, &c. : Tithe rent-charge - - - -	6,463,342 17 10	116,042 16 11	6,550,385 14 9
11 and 12	Leads, &c. : Perpetuity rents - - - - Renewable leaseholds (including fines) and other tenures - - Mineral rents and royalties - -	2,111,240 1 11 637,480 3 7 7,091 12 5	41,838 13 8 1,907 15 4 - - -	2,152,578 15 7 639,386 13 11 7,091 12 5
11 and 12	To Interest : On Mortgage : Landed property, &c. - - -	483,264 - 3	7,349 15 4	490,613 14 -
15 (1872)	Converted leaseholds - - -	242,432 19 3	5,400 4 7	247,833 3 10
32	(II).—TERMINABLE CHURCH REVENUE. To Loan Account—Tithe Annuities : Fixed annual instalments - - -	5,317,429 7 3	147,560 2 10	5,465,009 10 1
32	To Mortgage Account—Land Annuities : Fixed half-yearly instalments - -	1,602,046 9 7	31,408 5 6	1,633,520 15 1
11	To Globe Home Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 53, and 1 & 2 Vict. c. 100, s. 48) : Instalments - - - -	12,012 5 2	- - -	12,012 5 2
11	To Globe Home Mortgage (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 29) : Instalments - - - - Interest - - - -	6,447 5 2 5,525 16 2	- - - - - -	6,447 5 2 5,525 16 2
	Carried forward - - -	15,908,180 3 3	497,340 10 1	17,253,451 17 5

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1905.

Cr.

Section of Principal Act and Acts of 1873 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1905.	Payments, 1st April 1904 to 31st March 1905.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1905.
		£ s. d.	£ s. d.	£ s. d.
	By Compensations, Annuities, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	622,286 4 7	596 4 4	622,882 8 11
15	For life annuities to permanent curates -	110,854 16 2	215 - -	111,069 16 2
15	For gratuities to curates not entitled to compensation as permanent curates -	35,400 - -	- - -	35,400 - -
16	For life annuities to diocesan and district schoolmasters - - - - -	12,124 9 2	163 5 6	12,287 14 8
16	For life annuities to clerks, sextons, and others holding freehold offices - -	92,437 7 2	562 19 5	93,000 6 7
17	For gratuities to certain persons not entitled to compensation - - -	4,625 10 -	- - -	4,625 10 -
45	For life annuities to vicars general and other officers for loss of fees, &c. -	39,967 19 8	- - -	39,967 19 8
45	For compensation to deputy registrars and others, for loss of office - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,217,487 3 7	- - -	5,217,487 3 7
	Bonus (12 per cent. added) - - -	621,040 4 1	- - -	621,040 4 1
23	Of Permanent Curates:			
	Commutation money - - - - -	1,545,671 16 5	- - -	1,545,671 16 5
	Bonus (12 per cent. added) - - -	185,201 17 7	- - -	185,201 17 7
3 (1872)	Of diocesan schoolmasters - - - -	15,714 19 6	- - -	15,714 19 6
16	Of clerks, sextons, and others - - -	372,803 17 4	- - -	372,803 17 4
4 (1872)	Of vicars general and other officers -	73,353 5 4	- - -	73,353 5 4
4 (1872)	Of supernumeraries under 44th section -	56,178 12 9	- - -	56,178 12 9
53	By Interest of Commutation Money (paid to the representative Church body) - -	258,263 5 10	- - -	258,263 5 10
	By Rogium Donum:			
38	Life annuities - - - - -	63,626 13 11	128 9 4	63,625 3 3
	Commutation of Annuities:			
38	Commutation money - - - - -	556,974 15 4	- - -	556,974 15 4
28	Bonus (12 per cent. added) - - -	65,766 10 2	- - -	65,766 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's Col- lege, Belfast, &c., on discontinuance of the Rogium Donum - - - - -	90,088 4 11	- - -	90,088 4 11
18	By Compensation to Lay Patrons - - -	778,887 17 10	- - -	778,887 17 10
29	By Private Endowments (paid over to the Representative Church Body) - - -	500,000 - -	- - -	500,000 - -
46	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. -	28,715 5 3	- - -	28,715 5 3
	Carried forward - - - £.	11,348,919 7 5	1,675 18 7	11,350,595 6 -

Dr. II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 20th July 1880 to 31st March 1894.	Receipts, 1st April 1880 to 31st March 1894.	TOTAL RECEIPTS from 20th July 1880 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,808,180 3 2	407,340 10 1	17,259,481 17 5
	(III).—SALES AND REDEMPTIONS.			
32 and 7 (1872.)	To Permanent Church Revenue sold:			
	Tithe rent-charge - - -	858,845 4 -	42,787 6 6	901,632 10 6
	Ditto, received in Stock ° - -	154,901 10 2	7,060 12 1	163,952 2 3
34, 52 and 54	Lands, &c.:			
	Perpetuity rents - - -	1,042,560 11 -	9,370 3 10	1,052,120 14 10
	Ditto, received in Stock ° -	66,000 15 3	31 17 6	66,048 12 5
	Renewable leaseholds and other tenures - - -	1,202,466 1 3	68 6 -	1,202,534 7 3
	Ditto, received in Stock ° -	23,820 - -	- - -	23,820 - -
	Rights to mines and quarries -	3,827 19 6	96 - -	3,923 19 6
	Ditto, received in Stock ° -	5 5 -	- - -	5 5 -
52	Mortgage Monies, Landed Property, &c.	154,017 9 6	1,866 10 4	155,983 19 10
31	Mortgage Monies, Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155)	106,095 12 1	878 10 3	106,974 2 4
	To Terminable Church Revenue redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments - -	601,694 4 2	48,828 18 1	649,953 2 3
	Ditto, received in Stock ° - -	148,060 13 6	11,067 15 6	160,008 9 -
52	Land Annuities:			
	Fixed half-yearly instalments -	220,602 10 7	10,547 12 9	231,240 3 4
27, 39 and 52	To Ecclesiastical Residences and Lands sold	618,295 16 2	- - -	618,295 16 2
	Ditto, received in Stock - - -	225 - - -	- - -	225 - -
	Ditto. See Houses and Lands - -	75,443 2 8	- - -	75,443 2 8
31 and 12 (1872.)	To Conversion of renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 155)	137,432 14 -	- - -	137,432 14 -
	Carried forward - - -	23,324,522 12 1	540,184 2 11	23,808,967 19 1

Notes.—Sales and Redemptions.—* Nominal value of Government Land Stock received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1905—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1904.		Payments, 1st April 1904 to 31st March 1905.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1905.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	11,348	919 7 5	1,675	18 7	11,500	596 6 -
25	By National Monuments, maintenance -	50,000	- -	-	- -	50,000	- -
26 and 3 (1872). 11 and 12	By Leases of Tithes rent-charge, purchase of -	100,004	13 4	-	- -	100,004	13 4
	By Charges and Insurances affecting Property - - - - -	104,372	14 6	20	13 8	104,399	8 2
66	By Payments to Persons appointed to Eccle- siastical Offices, between 26th July 1869 and 1st January 1871 - - - - -	18,548	4 1	-	- -	18,548	4 1
40	By College of Maynooth - - - - -	372,331	- 6	-	- -	372,331	- 6
34	By Expenses attendant on Sales of Property -	9,006	15 7	-	- -	9,006	15 7
65	By Proportion of Income paid over to the Clergy - - - - -	108,821	13 4	-	- -	108,821	13 4
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	415	1 -	-	- -	415	1 -
11 and 12	By Tithes Rent-charges paid - - - - -	1,933	19 11	-	- -	1,933	19 11
11 and 12	By Quit and Crown Rents paid - - - - -	2,430	14 9	-	- -	2,430	14 9
11 and 12	By Rent Abatements, &c. : From Tithes Rent-charge : Poor rate allowed - - - - -	413,530	37 1	13	10 4	413,530	7 5
	From Lands : Poor rate, tithes, &c. - - - - -	78,581	14 4	7	14 7	78,589	10 11
11 and 12	By Rates, Taxes, &c. - - - - -	6,375	3 -	-	- -	6,375	3 -
-	By Refund to the Clergy of Poor Rate in respect of Tithes Rent-charge, &c. - - -	4,523	2 4	-	- -	4,523	2 4
54, 56, 64, and 6 (1872). -	By Building Charges - - - - -	238,325	10 10	-	- -	238,325	10 10
	By Expenditure under 48th Section of "The Irish Church Act, 1869" : For building and enlarging churches -	92,430	19 6	-	- -	92,430	19 6
-	By Expenditure under 49th Section of "The Irish Church Act, 1869" : For repair of churches - - - - -	79,318	4 6	-	- -	79,318	4 6
	For church requisites, salaries of clerks, sextons, &c. - - - - -	64,989	4 5	-	- -	64,989	4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,910	10 7	-	- -	47,910	10 7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - - -	1,010	3 6	-	- -	1,010	3 6
7 (1872)	By Refund to Purchasers of Tithes Rent- charges in respect of Poor Rate - - -	4,663	17 7	-	- -	4,663	17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,633	1 8	-	- -	313,633	1 8
57	By Audit of Accounts (Cost of Audit) -	15,038	18 2	189	- -	15,218	18 2
	Carried forward - - - £.	13,668	568 11 11	1,905	19 2	13,470	428 11 1

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 29th July 1869 to 31st March 1904.		Receipts, 1st April 1904 to 31st March 1905.		TOTAL RECEIPTS from 29th July 1869 to 31st March 1905.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	22,324,525	12 1	540,184	2 11	22,864,667	18 1
	(IV.) MISCELLANEOUS.						
11 and 12	To Dividends and Interest :						
	On Government Stocks - - -	30,546	13 1	-	- -	30,546	13 1
	On Bank of Ireland Stock - - -	29,571	10 -	-	- -	29,571	10 -
	On Guaranteed Land Stock - - -	15,801	9 -	1,555	7 10	16,916	16 10
	On other moneys - - - - -	101,145	12 7	297	6 8	102,142	19 3
	On Guarantee Deposits - - -	1,576	8 1	189	11 2	1,545	19 8
-	To Proportionate Amount of Charges (Drainage and Improvement Leases, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,023	5 -	-	- -	8,023	5 -
17	To Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671	- -	-	- -	671	- -
29	To Primate Boulton's and other Trust Funds	10,618	8 4	-	- -	10,618	8 4
70	To Chapels of Ease—Repair Fund - -	40	9 1	-	- -	40	9 1
13	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 56) - - -	18,500	- -	-	- -	18,500	- -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - -	21,359	2 7	-	- -	21,359	2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,738	5 4	-	- -	11,738	5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,545	7 4	-	- -	47,545	7 4
	Carried forward - - - £.	22,616,920	2 6	542,874	8 7	23,101,857	15 2

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1905—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1894.	Payments, 1st April 1894 to 31st March 1905.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1905.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,468,548 11 11	1,903 19 2	13,470,452 11 1
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	305,332 13 1	15,175 2 11	368,527 16 -
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - -	54,901 18 -	227 10 -	55,128 8 -
28 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 48 - - -	1,392 2 9	108 11 8	2,500 14 5
	Ditto. Irish Land Act 1903, Sec. 86 (5) -	- - -	44 7 8	44 7 8
59 to 61	By Charges on Loans :			
	Stamp duty on debentures - - -	16,635 7 8	- 2 -	16,637 9 6
	Bankers' commission on remittances -	10,333 10 5	- - -	10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	28,943 5 -	8 4 6	28,951 9 6
11	By Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,362 5 7	- - -	1,362 5 7
-	By Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48) - -	100 12 -	- - -	100 12 -
-	By Globe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - -	3,023 1 9	- - -	3,023 1 9
28	By Primate Boulter's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 -	- - -	640 5 -
	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).			
-	By the Commissioners for the Reduction of the National Debt :			
	For principal of Church Loan repaid :			
	By annuity - - -	3,899,380 - 7	- - -	3,899,380 - 7
	By other repayment - - -	5,100,619 19 5	- - -	5,100,619 19 5
	For interest on Church Loan - - -	4,346,491 13 -	- - -	4,346,491 13 -
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 VICT. c. 60, s. 8).			
-	By Intermediate Education Board :			
	For interest of debentures - - -	785,181 - 3	27,500 - -	812,681 - 3
	NATIONAL SCHOOLS TEACHERS (IRELAND) ACT, 1879 (42 & 43 VICT. c. 74, s. 3).			
-	By the Commissioners for the Reduction of the National Debt :			
	For interest - - -	936,000 - -	50,000 - -	986,000 - -
	Carried forward - - - £.	20,000,799 3 10	82,027 17 11	20,082,827 1 9

II.—ACCOUNT OF THE RECEIPTS AND EXPENDITURE OF THE IRISH LAND COMMISSION IN RESPECT

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 20th July 1899 to 31st March 1900.		Receipts, 1st April 1900 to 31st March 1900.		TOTAL RECEIPTS from 20th July 1899 to 31st March 1900.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	22,616,090	2 6	542,876 8 7		23,158,967	15 2
	IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 42).						
59 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000	- -	- - -		9,000,000	- -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).						
-	To the Commissioners for the Reduction of the National Debt: For Advances made by them - - -	1,271,500	- -	- - -		1,271,500	- -
-	To the Commissioners of Public Works in Ireland: For Advances repaid by them - - - For Interest of Advances - - -	867,452 19 4		26,524 4 2		893,977 3 6	
	AMENDMENT OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).						
-	To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loan Act, 1882 (s. 6) - - -	950,000	- -	- - -		950,000	- -
-	To the Commissioners of Public Works: For repayment of Principal unissued -	827 9 10		- - -		827 9 10	
-	To the Irish Land Commission Account: For Transfer of Advances repaid under the 10th Section: Principal - - - - - Interest - - - - - Refund of unexpended balance -	13,540 8 2		635 6 1		14,175 14 3	
		14,795 13 6		385 2 -		15,180 15 6	
		8,900 - -		297 1 7		9,197 1 7	
	Carried forward - - - £.	34,907,834	5 4	574,150 13 5		35,481,985	2 9

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1906—continued.

Cr.

Section of Principal Act and Acts of 1873 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1901.		Payments, 1st April 1901 to 31st March 1905.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1906.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	39,000,720	8 10	82,627 17 11		39,082,827	1 9
	ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 VICT. c. 52).						
—	By Royal University of Ireland:						
	For annuity - - - - -	450,000	- -	20,000	- -	470,000	- -
	RELIEF OF DISTRESSED (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Advances repaid to them - - -	- - -	- -	150,000	- -	150,000	- -
	For Interest of Advances - - -	1,011,153	14 2	44,040 17 1		1,055,194	11 3
—	By the Commissioners of Public Works in Ireland:						
	For Amount paid to them to be applied in making Advances and Grants -	1,389,032	15 7	- - -		1,389,032	15 7
	ARRANGS OF EMPT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - - -	750,000	- -	200,000	- -	950,000	- -
	For Interest of Loans - - - - -	587,520	13 9	5,300 16 9		800,720	10 6
—	By the Irish Land Commission Account:						
	For Amount transferred to provide for Advances under the 16th Section -	950,000	- -	- - -		950,000	- -
—	By Tithe Rent-charges repaid:						
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) -	3,792	15 4	- - -		3,792	15 4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - - -	30,362	15 -	- - -		30,362	15 -
	For Interest of Loans - - - - -	5,821	19 2	- - -		5,821	19 2
—	By the Commissioners of Public Works:						
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362	15 -	- - -		30,362	15 -
	SRA FISHERIES (IRELAND) ACT, 1885 (46 & 47 VICT. c. 26).						
—	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - - -	250,000	- -	- - -		250,000	- -
	For Interest of Loans - - - - -	48,124	5 8	- - -		48,124	5 8
—	By the Commissioners of Public Works:						
	For sums to be applied as a Sea Fisheries Fund - - - - -	247,000	- -	- - -		247,000	- -
	Carried forward - - - - -	34,031,670	17 1	492,068 11 8		35,134,139	8 19

II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 20th July 1882 to 31st March 1884.	Receipts, 1st April 1901 to 31st March 1902.	TOTAL RECEIPTS from 20th July 1882 to 31st March 1902.
	Brought forward - - -	£. s. d. 34,507,814 5 4	£. s. d. 574,150 13 5	£. s. d. 35,081,965 2 13
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (45 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1886, (50 VICT. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	30,302 15 -	- - -	30,302 15 -
—	To the Commissioners of Public Works: For repayment of balance of Principal unissued - - - - -	105 - -	- - -	105 - -
	SEA FISHERIES (IRELAND) ACT, 1883, (45 & 47 VICT. c. 29).			
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000 - -	- - -	250,000 - -
	POOR RELIEF (IRELAND) ACT, 1886, FIRES AND ROADS COMMISSION (49 VICT. c. 17).			
—	To the Commissioners for the Reduction of the National Debt: For loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - - - -	20,000 - -	- - -	20,000 - -
11	To Miscellaneous Receipts - - - - -	119,756 9 6	57 - -	119,812 9 6
—	To Property and Income Tax (Act 16 & 17 VICT. c. 34, s. 5): Schedule A. and C. - - - - - Schedule E. - - - - -	275,952 10 10 2,907 9 3	11,794 2 7 - - -	287,746 13 5 2,907 9 3
—	To Securities sold: Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 VICT. c. 48) - - - - - Other Sales of Stock - - - - -	181,045 11 7 774,034 18 10	114,041 13 10 - - -	295,086 5 5 774,034 18 10
	£	36,562,879 - 4	700,043 9 10	37,262,923 14 3

The Irish Land Commission,
24th July 1900.

R. Lewis, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1905—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1904.			Payments, 1st April 1904 to 31st March 1905.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1905.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	36,634	170	17 1	499,438	11	9	36,134	189	8 10
	POOR RELIEF (IRELAND) ACT, 1886, PIERS AND ROADS COMMISSIONS (49 VICT. c. 17).									
	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - -	20,000	-	-	-	-	-	20,000	-	-
	For Interest of Loans - - -	3,850	2	8	-	-	-	3,850	2	8
	By the Commissioners of Public Works:									
	For sums paid to them on behalf of the Piers and Roads Commission (a. 10)	20,000	-	-	-	-	-	20,000	-	-
	SEED POTATOES SUPPLY ACT, 1890 (54 VICT. c. 1, ss. 3 and 5).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - - -	16,559	15	7	-	-	-	16,559	15	7
	For Abatements on Cash Sales - -	1,004	3	11	-	-	-	1,004	3	11
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).									
	By Compressed Districts Board:									
	For Interest - - - -	454,372	9	11	26,831	17	-	481,203	6	11
	For Deduction for Annuities on Advances	54,717	3	6	14,418	3	-	69,135	6	6
	SEED POTATOES SUPPLY ACT, 1895 (58 VICT. c. 2).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - - -	3,429	7	9	-	-	-	3,429	7	9
	For Abatements on Cash Sales - -	238	15	6	-	-	-	238	15	6
	SEED POTATOES SUPPLY ACT, 1898 (62 VICT. c. 50).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - - -	3,881	1	8	-	-	-	3,881	1	8
	For Abatements on Cash Sales - -	627	4	9	-	-	-	627	4	9
	By Local Government Board:									
	For Abatements on Cash Sales - -	261	12	3	-	-	-	261	12	3
	AGRICULTURE AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1890 (52 & 53 VICT. c. 50, s. 155).									
	By Department of Agriculture and Tech- nical Instruction:									
	For annual sum repayable at the expira- tion of 15 years from 1st April 1906	280,000	-	-	70,000	-	-	350,000	-	-
	By Miscellaneous Payments - - -	31,321	18	-	82	9	8	31,403	7	8
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):									
70	Schedule A. and C. - - - -	336,321	18	4	12,418	10	2	348,739	8	6
	Schedule B. - - - -	2,367	9	3	-	-	-	2,367	9	3
	By Securities Purchased:									
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, s. 40 "Sales and Redemption" - - - -	371,324	1	2	18,170	5	1	389,494	6	3
	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	24,587	2	9	-	-	-	24,587	2	9
	By other Purchases of Stock - - -	243,385	-	4	-	-	-	243,385	-	4
	By Balances, viz.									
	On 31st March 1905 - - - -	-	-	-	58,653	13	2	58,653	13	2
	On 31st March 1904 - - - -	56,088	15	11	-	-	-	56,088	15	11
	£.	36,582,879	-	4	700,043	9	10	37,282,923	14	3

STOCK BALANCE on 31st March 1905:

£. s. d.

Guaranteed Land Stock - - - - 1,264 4 9

R. E. Meredith,
S. J. Lynch,
Frederick S. Wrenock,
Gerald FitzGerald,

Irish Land Commissioners.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1905.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.				TOTAL	
		Cash and Stock (vide Account, pp. 5 and 10).		Loans and Mortgages.		Purchase Money.	
	Annual Rent.						
	£. s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Tithe rent-charge - - - - -	2,270 3 7	49,837	18 7	752	8 9	50,890	7 4
Lands, &c.:							
Perpetuity rents - - - - -	385 1 7	9,602	1 4	-	-	9,602	1 4
Renewable Leaseholds, yearly and other tenures	3 7 6	68	6 -	-	-	68	6 -
Mortgage moneys, landed property - - - - -	- - -	1,966	10 4	-	-	1,966	10 4
Mortgage moneys, converted leaseholds - - - - -	- - -	878	10 3	-	-	878	10 3
Tithe annuities - - - - -	- - -	59,916	13 7	-	-	59,916	13 7
Land annuities - - - - -	- - -	10,547	12 9	-	-	10,547	12 9
Rights to mines and quarries - - - - -	- - -	26	- -	-	-	26	- -
TOTALS - - - £.		132,843	12 10	752	8 9	133,896	1 1

(2.) FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1905.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.						TOTAL					
			Cash and Stock (vide Account, p. 36).			Loans and Mortgages.			Purchase Money.					
			Annual Rent.											
			£.	s.	d.	£.	s.	d.	£.	s.	d.			
Tithe rent-charge	-	-	239,968	4	8	1,065,254	16	6	4,414,300	4	9	5,509,464	1	1
Lands, &c.:														
Perpetuity rents	-	-	75,077	19	-	1,118,192	7	7*	742,448	18	7	1,860,641	6	2
Renewable leaseholds, yearly and other tenures	-	-	104,330	13	4	1,226,368	7	3	1,143,583	16	11	2,369,947	4	2
Rights to mines and quarries	-	-	-	-	-	3,329	4	6	444	10	6	3,803	15	-
Ecclesiastical residences and lands	-	-	-	-	-	694,163	18	10	131,446	16	5	825,610	14	3
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	137,432	14	-	214,892	16	6	352,325	10	6
Mortgage moneys, landed property	-	-	-	-	-	155,983	19	10	-	-	-	155,983	19	10
Mortgage moneys, converted leaseholds	-	-	-	-	-	106,974	2	4	-	-	-	106,974	2	4
Tithe annuities	-	-	-	-	-	800,891	11	3	-	-	-	800,891	11	3
Land annuities	-	-	-	-	-	231,240	3	4	-	-	-	231,240	3	4
TOTALS			£.			4,548,836	5	5	6,677,026	3	8	12,225,862	9	1

* Excludes 1821, Guarantee Deposit retained in estate of J. H. Stone and allocated as part purchase money of a perpetuity rent.

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1905.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1904.	Rent for Year ended 31st March 1905.	TOTAL.	Received within the Year (pp. 4 and 5).	Remitted or Written off.	Amount due 31st March 1905.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Permanent Church Revenue :						
Tithes rent-charge - - -	18,157 0 9	116,128 0 7	134,285 1 4	116,042 16 11	255 19 9	18,008 4 8
Lands, perpetuity rents - -	17,548 3 4	88,278 1 2	55,846 4 6	41,338 13 8	-	14,507 10 10
Lands, renewable leaseholds and other tenures - - -	1,842 10 6	1,877 12 6	2,720 3 -	1,907 16 4	415 18 0	1,396 9 8
Mortgages, landed property, interest - - - - -	936 14 8	7,645 3 7	8,581 17 10	7,849 16 4	-	1,322 2 6
Mortgages, converted lease- holds, interest - - - -	610 1 5	5,715 17 4	6,325 18 9	5,930 4 7	-	725 14 2
Temporale Church Revenue :						
Tithe annuities - - - -	5,364 15 3	148,114 9 8	154,049 4 11	147,569 2 10	2 12 6	6,477 9 7
Land annuities - - - -	14,192 10 7	29,671 9 3	43,863 19 10	51,485 5 6	-	12,378 14 4
TOTALS - - - - -	59,242 16 1	347,439 14 1	486,372 10 2	351,301 14 2	559 10 5	54,730 5 9

Variation of Tithe Rent-charge under Section 3, Tithe Rent-charge (Ireland) Act, 1900 - £ s. d.
82 2 -

* Excess charge - - - - - 647 17 9

† Inrecoverable - - - - - 2 12 6

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithe rent-charge, mortgages, and other property vested in the Irish Land Commission, include the whole amounts received or receivable by me during the year ended 31st March 1905.

J. O'Donnell,
Superintendent, Church Property Department.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 19).

1. The arrears on the Collection Rentals, which amounted to 59,241*l.* 1*s.* 1*d.* on 31st March 1904, were further reduced during the year 1904-5, and stood at 54,720*l.* 5*s.* 9*d.* on 31st March 1905, being 13·4 per cent. of the total sum receivable in the year. The steady diminution of the arrears, which were 33·8 per cent. of the amount collectible in 1889, and 15·6 per cent. in 1897-8, has therefore been maintained.

Capital Liabilities in respect of Advances, &c. (page 20).

2. The capital liabilities of the Irish Church Fund have, in the year to 31st March 1905, been reduced from 5,371,500*l.* to 4,921,500*l.* The balance of 300,000*l.* of the loan created under the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47), was paid off in the year, the liability of the fund under that Act being extinguished; and the sum of 150,000*l.* was also paid in reduction of the debt of 1,371,500*l.* due under the Relief of Distress (Ireland) Acts, 1880, being the first repayment under those Acts. As stated in previous Reports, these figures are exclusive of the annuities of 20,000*l.* payable to the Royal University of Ireland, under the Royal University of Ireland Act, 1881, and of 70,000*l.* payable to the Department of Agriculture under the Agriculture and Technical Instruction (Ireland) Act, 1899.

Relief of Distress (Ireland) Acts, 1880 (page 20).

3. The balance outstanding on 31st March 1905, on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 335,735*l.* 0*s.* 9*d.*, of which 6,238*l.* 1*s.* 9*d.* is stated to be regarded as irrecoverable. The arrears on these Loans on 31st March 1905 amounted to 11,766*l.* 8*s.* 3*d.*, as mentioned in paragraph 5 of my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 38), 1904-5.

Arrears of Rent (Ireland) Act 1882 (page 21).

4. The balance of 297*l.* 1*s.* 7*d.*, which has stood on foot of this account since 31st March 1901, was in the hands of the Commissioners and included in their Land Account. As it appeared unlikely that any further claims would be made under the Act, I enquired why a transfer of the amount to the credit of the Church Fund should not be made. As a result the suggested transfer was made in October 1904, on the understanding that future claims, if any, should be met from the Fund.

John A. Kenne,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
16 February 1906.